

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nina Machi
DOCKET NO.: 03-30429.001-R-1
PARCEL NO.: 17-03-201-052-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Nina Machi, the appellant, by attorney David Bass of the law firm of Thompson Coburn Fagel Haber, of Chicago, and the Cook County Board of Review.

The subject property consists of 100-year-old, three-story, six-unit, masonry construction, multi-family, residential property containing 4,795 square feet of living area. The subject contains six baths and a full basement. The subject is located in North Chicago Township.

The record in this appeal contains evidence provided by the appellant suggesting that the fair market value of the subject property is not accurately reflected in its assessed valuation and that the subject is over assessed based upon a lack of uniformity.

In support of the market value argument, the appellant submitted an analysis of the subject's market value via an income approach based upon the subject's data. The market value estimate offered by the appellant was developed from income and expenses generated by the subject and some market data provided by various publications. The appellant arrived at a conclusion of value for the subject of \$904,612.

The appellant also argued that, based upon a lack of uniformity, that the subject's per square foot value be reduced to reflect a total assessment of \$120,042. This comparison was accomplished by converting the assessments of similar properties to a market

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	36,520
IMPR.:	\$	102,702
TOTAL:	\$	139,222

Subject only to the State multiplier as applicable.

PTAB/mmg

value and comparing that to the subject. The appellant also provided assessor's website printouts of the subject and the comparables and a grid sheet showing the various comparables.

Based upon the assessment comparables, the subject improvement is valued at \$21.42 per square foot, while the comparables are valued at \$11.37 to \$18.08. The market value data indicates a range from \$170 to \$257 per square foot of land and building, while the subject is valued at \$287 per square foot. All of the comparables appear to be in close proximity to the subject, have similar amenities and similar ages. They are all three-story, multi-family structures. Based upon this evidence, the appellant requested an assessed value for the subject of \$114,295.

The record in this appeal also contains "Board of Review Notes on Appeal" wherein the subject's final assessment of \$139,222, was disclosed. In addition, the board of review submitted a comparative analysis based on uniformity it considered comparable to the subject. The comparables suggested by the board of review consist of masonry construction, multi-family, three-story structures that ranged in age from 84 to 107 years and contain basements and amenities similar to the subject. All are located within two blocks of the subject. On the basis of this evidence, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Adm.Code §1910.65(c)). Having considered the evidence and testimony presented, the PTAB finds that, based upon the appellant's market value argument, the subject property is not over valued and a reduction is not warranted

The appellant's market value, based upon the subject's data and the income approach, does not meet the burden of proof herein subscribed. Rather, it appears that said argument is advanced based more on the subject's data than market data and is authored by the appellant's attorney. The attorney cannot be both an advocate for the appellant and assume the role of an expert in the field of real estate appraisal. 86 Ill.Adm.Code 1910.70 (f).

Turning to the appellant's equity argument, Illinois Supreme Court has held that taxpayers who object to an assessment on the

basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In this case, the appellant has not met her burden.

In this appeal, there were a total of nine comparable properties submitted by the parties. All of the properties were similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$11.37 to \$31.80 per square foot of living area. The subject improvement is assessed at \$21.42 per square foot of living area and is within the range of the suggested comparables.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

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subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.